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Proposed programme budget for the biennium 2016-2017*

Part IX
Internal oversight

Section 30
Internal oversight

(Programme 26 of the biennial programme plan for the period 2016-2017)**

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* A summary of the approved programme budget will be issued as A/70/6/Add.1.

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Overview

Table 30.1 **Financial resources**

(United States dollars)

Appropriation for 2014-2015	$40 632 100
Technical adjustments (removal of non-recurrent requirements and biennial provision of posts)	($565 300)
New mandates and inter-component changes	$1 800 000
Changes in line with General Assembly resolution 69/264 (further reductions)	($319 000)
Changes in line with General Assembly resolution 69/264 (efficiencies)	($65 200)
Total resource change	$850 500
Proposal of the Secretary-General for 2016-2017[a]	$41 482 600

[a] At 2014-2015 revised rates.

Table 30.2 **Post resources**

	Number	*Level*
Regular budget		
Approved for the biennium 2014-2015	118	1 USG, 1 ASG, 3 D-2, 3 D-1, 13 P-5, 28 P-4, 23 P-3, 14 P-2/1, 8 GS (PL), 23 GS (OL), 1 LL
Redeployments	2	1 P-5 redeployed from Vienna to New York and 1 P-4 from New York to Nairobi under subprogramme 3
New	2	2 P-4 under subprogramme 3
Abolishments	(4)	2 P-4 and 1 P-3 from subprogramme 3 and 1 GS (OL) from programme support
Proposed for the biennium 2016-2017	116	1 USG, 1 ASG, 3 D-2, 3 D-1, 13 P-5, 28 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 22 GS (OL), 1 LL

Overall orientation

30.1 The overall purpose of the programme is to enhance transparency and accountability and contribute to a high level of efficiency, effectiveness and goal fulfilment in the Organization. The Office of Internal Oversight Services exercises operational independence under the authority of the Secretary-General in the conduct of its duties, in accordance with Article 97 of the Charter of the United Nations. The Office has the authority to initiate, carry out and report on any action to fulfil its responsibilities with regard to its oversight functions. The Office assists the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through monitoring, internal audit, inspection, evaluation and investigation.

30.2 The mandate for the programme is derived from General Assembly resolutions 48/218 B, 54/244 and 59/272, the Financial Regulations and Rules of the United Nations (ST/SGB/2013/4) and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8). The Office

Note: The following abbreviations are used in tables and charts: ASG, Assistant Secretary-General; GS, General Service; OL, Other level; PL, Principal level; RB, regular budget; USG, Under-Secretary-General; XB, extrabudgetary.

coordinates closely with the United Nations Board of Auditors, the Joint Inspection Unit and the Independent Audit Advisory Committee in order to ensure effective and efficient oversight in the Organization.

30.3 The Office strives to achieve accountability and transparency by supporting the Organization as it endeavours to establish an effective and transparent system of accountability and to enhance its capacity to identify, assess and mitigate the risks.

30.4 To that end, the Office will: (a) propose measures to assist the Organization in establishing an internal control framework, including a risk management capacity; (b) provide independent information and assessments to assist effective decision-making; and (c) provide independent reviews of the effectiveness of the Organization. This will be accomplished through the issuance of timely, high-quality reports on inspections, evaluations, internal audits and investigations, in full accordance with the mandates of the Office as approved by the General Assembly and with applicable international standards.

30.5 The Office assists the Organization in achieving better results by determining the factors affecting the efficient and effective implementation of programmes in accordance with, inter alia, internationally agreed sustainable development goals, including those contained in the Millennium Development Goals and in the outcomes of the major United Nations conferences and international agreements since 1992. The Office also undertakes measures to support gender mainstreaming, including oversight of the United Nations gender mainstreaming efforts.

Overview of resources

30.6 The overall resources proposed for the biennium 2016-2017 for section 30 amount to $41,482,600 before recosting, reflecting a net increase of $850,500 (or 2.1 per cent) compared with the appropriation for 2014-2015. The resource changes result mainly from (a) technical adjustments relating to the removal of non-recurrent requirements ($565,300); (b) new mandates and inter-component changes ($1,800,000) related to the transfer of the resident auditor functions from the United Nations Assistance Mission for Afghanistan (UNAMA) and the United Nations Assistance Mission in Iraq (UNAMI) under section 3, Political affairs, to subprogramme 1, Internal audit, of section 30, Internal oversight, of the proposed programme budget for the biennium 2016-2017; (c) resource changes in line with General Assembly resolution 69/264 (further reductions) ($319,000); and (d) resource changes in line with General Assembly resolution 69/264 (efficiencies) ($65,200). The proposed reductions will not affect full and effective mandate implementation.

30.7 The distribution of resources is reflected in tables 30.3 to 30.5 below:

Table 30.3 **Financial resources by component**

(Thousands of United States dollars)

(1) *Regular budget*

	2012-2013 expenditure	2014-2015 appropriation	Resource changes: Technical adjustment (non-recurrent and biennial provision of posts)	Resource changes: New mandates and inter-component changes[a]	Resource changes: Further reductions in line with resolution 69/264	Resource changes: Efficiencies in line with resolution 69/264	Resource changes: Total	Resource changes: Percentage	Total before recosting	Recosting	2016-2017 estimate
A. Executive direction and management	2 783.1	3 213.6	(186.1)	22.4	(11.4)	–	(175.1)	(5.4)	3 038.5	85.5	3 124.0
B. Programme of work											
1. Internal audit	15 290.7	15 508.8	–	1 777.8	(45.8)	–	1 732.0	11.2	17 240.8	369.5	17 610.3
2. Inspection and evaluation	7 733.4	8 063.3	(244.5)	33.3	(57.2)	–	(268.4)	(3.3)	7 794.9	215.9	8 010.8
3. Investigations	10 093.6	11 175.8	(134.7)	30.9	(204.0)	–	(307.8)	(2.8)	10 868.0	274.8	11 142.8
Subtotal, B	**33 117.7**	**34 747.9**	**(379.2)**	**1 842.0**	**(307.0)**	**–**	**1 155.8**	**3.3**	**35 903.7**	**860.2**	**36 763.9**
C. Programme support	2 600.8	2 670.6	–	(64.4)	(0.6)	(65.2)	(130.2)	(4.9)	2 540.4	91.7	2 632.1
Subtotal, 1	**38 501.6**	**40 632.1**	**(565.3)**	**1 800.0**	**(319.0)**	**(65.2)**	**850.5**	**2.1**	**41 482.6**	**1 037.4**	**42 520.0**

[a] Reflects the transfer of internal audit functions from section 3 to section 30.

(2) *Other assessed*

Component	2012-2013 expenditure	2014-2015 estimate	2016-2017 estimate
A. Executive direction and management	–	–	–
B. Programme of work			
1. Internal audit	33 770.0	37 168.4	36 935.7
2. Inspection and evaluation	1 808.5	1 897.0	2 553.4
3. Investigations	15 281.7	21 190.3	21 581.1
Subtotal, B	**50 860.2**	**60 255.7**	**61 070.2**
C. Programme support	**1 537.7**	**1 659.8**	**1 446.8**
Subtotal, 2	**52 397.9**	**61 915.5**	**62 517.0**

(3) *Extrabudgetary*

Component	*2012-2013 expenditure*	*2014-2015 estimate*	*2016-2017 estimate*
A. Executive direction and management	–	–	–
B. Programme of work			
1. Internal audit	15 939.8	18 505.8	19 550.7
2. Inspection and evaluation	–	–	–
3. Investigations	322.3	1 603.7	2 318.6
Subtotal, B	**16 262.1**	**20 109.5**	**21 869.3**
C. Programme support	–	–	–
Subtotal, 3	**16 262.1**	**20 109.5**	**21 869.3**
Total	**107 161.6**	**122 657.1**	**126 906.3**

Table 30.4 **Post resources**

	Established regular budget		*Temporary*							
			Regular budget		*Other assessed*[a]		*Extrabudgetary*[b]		*Total*	
Category	*2014-2015*	*2016-2017*	*2014-2015*	*2016-2017*	*2014-2015*	*2016-2017*	*2014-2015*	*2016-2017*	*2014-2015*	*2016-2017*
Professional and higher										
USG	1	1	–	–	–	–	–	–	1	1
ASG	1	1	–	–	–	–	–	–	1	1
D-2	3	3	–		–	–	–	–	3	3
D-1	3	3	–	–	2	2	–	–	5	5
P-5	13	13	–	–	16	18	2	2	31	33
P-4/3	51	50	–	–	71	80	6	7	128	137
P-2/1	14	14	–	–	–	–	1	1	15	15
Subtotal	**86**	**85**	**–**	**–**	**89**	**100**	**9**	**10**	**184**	**195**
General Service										
Principal level	8	8	–	–	1	2	–	–	9	10
Other level	23	22	–	–	9	9	4	4	36	35
Subtotal	**31**	**30**	**–**	**–**	**10**	**11**	**4**	**4**	**45**	**45**

Category	Established regular budget		Temporary: Regular budget		Temporary: Other assessed[a]		Temporary: Extrabudgetary[b]		Total	
	2014-2015	2016-2017	2014-2015	2016-2017	2014-2015	2016-2017	2014-2015	2016-2017	2014-2015	2016-2017
Other										
Local level	1	1	–	–	6	6	2	2	9	9
Field Service	–	–	–	–	15	15	–	–	15	15
Subtotal	**1**	**1**	**–**	**–**	**21**	**21**	**2**	**2**	**24**	**24**
Total	**118**	**116**	**–**	**–**	**120**	**132**	**15**	**16**	**253**	**264**

[a] Includes posts for other assessed oversight activities as follows: International Tribunal for the Former Yugoslavia (1 P-4 and 1 P-3); support account for peacekeeping activities (2 D-1, 18 P-5, 46 P-4, 32 P-3, 2 General Service (Principal level), 9 General Service (Other level), 6 Local level, 15 Field Service), totalling 132 posts.

[b] Includes posts for extrabudgetary oversight activities as follows: United Nations Environment Programme (UNEP) (1 P-4, 1 Local level); United Nations Human Settlements Programme (UN-Habitat) (1 P-3, 1 Local level); Office of the United Nations High Commissioner for Human Rights (OHCHR) (1 P-4); jointly financed activities (1 P-2); and reimbursement support account for the Office of Internal Oversight Services (OIOS) (1 P-4, 1 General Service (Other level)); programme support costs for other extrabudgetary substantive activities (2 P-5, 1 P-4, 2 P-3, 3 General Service (Other level)), totalling 16 posts.

Table 30.5 **Distribution of resources by component**

(Percentage)

	Regular budget	Other assessed	Extrabudgetary
A. Executive direction and management	7.3	–	–
B. Programme of work			
1. Internal audit	41.6	59.1	89.4
2. Inspection and evaluation	18.8	4.1	–
3. Investigations	26.2	34.5	10.6
Subtotal	**86.6**	**97.7**	**100.0**
C. Programme support	6.1	2.3	–
Total	**100.0**	**100.0**	**100.0**

Technical adjustments

30.8 Resource changes reflect the removal of non-recurrent requirements totalling $565,300 relating to the one-time provision of general temporary assistance to cover transitional costs of the D-1 Deputy Director under subprogramme 2 in the biennium 2014-2015 ($244,500), and the acquisition of the new OIOS Audit Management and Recommendation Tracking System and the case management system ($320,800) in the biennium 2014-2015.

New mandates and inter-component changes

30.9 Resource changes reflect the proposed increase of $1,800,000 related to the transfer of the resident auditor functions from UNAMA and UNAMI under section 3, Political affairs, to subprogramme 1,

Internal audit, of section 30, Internal oversight, of the proposed programme budget for the biennium 2016-2017.

30.10 Resource changes further reflect the proposed abolishment of two P-4 Investigations posts in New York and Vienna, establishment of two P-4 posts (1 P-4 Forensics Auditor post in Nairobi and 1 P-4 Training Officer post in Vienna) and the redeployment of two posts across duty stations (1 P-5 from Vienna to New York and 1 P-4 from New York to Nairobi) under subprogramme 3, Investigations, and the redeployment of resources across non-post objects of expenditure. The redeployments of post and non-post resources are proposed on a cost-neutral basis.

Resource changes in line with General Assembly resolution 69/264 (further reductions)

30.11 Resource changes reflect the proposed decrease of $319,000 in line with General Assembly resolution 69/264, which is comprised of $295,600 under post and $23,400 under non-post resources. The decrease of $295,600 under posts is due to the proposed abolition of one P-3 post under subprogramme 3, Investigations.

30.12 The proposed decrease of $23,400 under non-post resources relates primarily to reductions under travel of staff ($166,600), which take into account the anticipated impact of the new standards of accommodation for air travel, and further efficiencies that the Office plans to bring about in 2016-2017. The reduction is offset in part by increased requirements of $143,200 under general temporary assistance to ensure continuity of services provided under subprogramme 3, Investigations, particularly during peak workload periods and taking into account the proposed abolition of the P-3 post.

Changes in line with General Assembly resolution 69/264 (efficiencies)

30.13 Resource changes reflect the proposed decrease of $65,200, in line with General Assembly resolution 69/264, comprising a decrease of $164,700 under posts, offset in part by an increase of $99,500 under non-post resources. The decrease of $164,700 under posts is due to the proposed abolition of one General Service (Other level) post under programme support.

30.14 The proposed net increase of $99,500 under non-post resources relates primarily to the increase under general temporary assistance to ensure continuity of services, particularly during peak workload periods and taking into account the proposed abolition of the General Service (Other level) post. The proposed increase is offset in part by reduced requirements under contractual services, which take into account further efficiencies that the Office plans to bring about in 2016-2017.

Other assessed resources

30.15 The projected level of other assessed resources would amount to $62,517,000, representing 49.3 per cent of the overall resource requirements. The resources will cover internal oversight activities related to the support of peacekeeping operations (support account) and the International Tribunal for the Former Yugoslavia. The projected level represents an increase of approximately $601,500 over the biennium 2014-2015, arising mainly from increased requirements under the support account owing to the proposed conversion of 13 general temporary assistance positions to posts, as reflected in the report of the Secretary-General on the budget for the support account for peacekeeping operations for the period from 1 July 2015 to 30 June 2016 (A/69/750).

Extrabudgetary resources

30.16 The projected level of extrabudgetary resources would amount to $21,869,300, representing 17.2 per cent of the overall resource requirements. The resources will cover internal oversight activities

related to United Nations funds and programmes, the United Nations Joint Staff Pension Fund, UNEP, UN-Habitat, the Office of the United Nations High Commissioner for Refugees (UNHCR) and technical cooperation activities. The projected level represents an increase of approximately $1,759,800 over the biennium 2014-2015, arising mainly from increased requirements in the Office of Internal Oversight Services trust fund for enhancing professional capacity in internal oversight functions and in the UNHCR audit programme.

30.17 The continued availability of other assessed contributions and extrabudgetary resources will provide the Office with the expected level of audit, inspection, evaluation and investigative services to the respective funds and programmes, including technical cooperation activities, the International Tribunal for the Former Yugoslavia and peacekeeping operations. This will in turn enhance their ability to accomplish their objectives by advancing efficiency and accountability through the establishment of internal control mechanisms and continued observance of the respective rules and regulations governing each programme. Extrabudgetary resources also include support provided by the Government of Norway to the Office of Internal Oversight Services trust fund for enhancing professional capacity in oversight functions, which specifically addresses the enhancement of OIOS professional capacity in investigating and monitoring fraud in humanitarian and development assistance, particularly in Central and Eastern Africa and in Afghanistan.

Other information

30.18 Under the framework of system-wide coherence, the Office coordinates regularly with other United Nations oversight entities, including the Board of Auditors and the Joint Inspection Unit, to ensure that gaps, duplication and overlap in oversight work are minimized. In addition to sharing workplans, the Office holds bimonthly meetings with the Board of Auditors and ad hoc meetings with the Joint Inspection Unit to discuss progress and issues of mutual interest. A tripartite meeting between the three entities is held annually to address oversight and coordination issues. The Internal Audit Division contributes actively to the work of the Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions. The Inspection and Evaluation Division continues to play a key role in the United Nations Evaluation Group, with its staff serving on a number of specialized committees and task forces of the Group that promote and strengthen evaluation functions in the United Nations. The Investigations Division continues to collaborate with and provide expert support to counterparts within the Organization. For example, during the fourteenth Conference of International Investigators, held in September 2013, the Investigations Division contributed to two sessions, on rights and obligations during fact-finding investigations and on the conduct of retaliation investigations. The Division also contributed to the formation of a formal network of the United Nations Representatives of Investigations Services, which held its first annual face-to-face meeting in conjunction with the fifteenth Conference of International Investigators, hosted by the European Anti-fraud Office.

30.19 Pursuant to General Assembly resolution 58/269, resources totalling approximately $376,500 (regular budget) and $127,400 (other assessed) have been identified within the available capacity under executive direction and management and programme of work for the conduct of monitoring and evaluation, comprising 28 work-months for the Professional and higher category and 8 work-months for the General Service. The requirements will provide for discretionary and mandatory self-evaluation of the Office's activities, including the review of data input into the Integrated Monitoring and Documentation Information System (IMDIS), assessments of the quality of its reports and periodic reviews of its operations. The impact of such evaluations has resulted in the identification of internal processes that can be improved to ensure effective delivery of the services of the Office and improved accountability to Member States, and allow the programme to assess its compliance with the Internal Audit Manual and standards and code of ethics issued by the Institute

of Internal Auditors, including the efficiency and effectiveness of the programme in meeting the needs of its various stakeholders. At the same time, the reviews have identified opportunities for improving various reports issued by OIOS to enhance their overall quality through strengthened conclusions and respective recommendations.

30.20 As part of its efforts to continue to improve its services in accordance with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing, the Internal Audit Division implemented a quality assurance and improvement programme and is revising the Internal Audit Manual to include recent changes to the standards and internal procedures in order to obtain higher levels of compliance and utility. In 2014, performance metrics were established to ensure the delivery of its mandate, strategy and goals; to enhance internal control over audit processes; and to measure the outcome and impact of its activities. Since early 2013, the Inspection and Evaluation Division has expanded its evaluation capacity development programme by organizing monthly "brown bag lunches" with high-level speakers from inside and outside the Inspection and Evaluation Division and the United Nations to address topics ranging from evaluation techniques to managerial decision-making useful for evaluators. The Investigations Division introduced for the first time in September 2013 a two-week investigator training course in Entebbe, Uganda, for investigators from field security sections. The courses included an interactive presentation of the theories, concepts and approaches relevant to administrative investigations and to the standards expected by the International Tribunal for the Former Yugoslavia. In 2014, the course was expanded into a three-week programme for participants from Headquarters, offices away from Headquarters and the field, and will be formalized as the prerequisite Secretariat Investigator Standard Training Course for conducting higher-priority investigations.

30.21 In line with General Assembly resolutions 64/259, 67/253 and 68/264 on accountability, the Office has implemented improvements in all divisions to help focus its work and improve accountability for its own resources. These include updating operating procedures and manuals, articulating programme impact pathways, setting performance indicators for managing key activities and assessing its own risks using enterprise risk management. In 2013, the Office launched an initiative to develop programme impact pathways to complement its strategic framework and sharpen its focus on results. Similar to a logical framework, the pathways provide a visual road map of inputs, activities, outputs, outcomes and impact and the causal relationships among these elements. Each division has developed its own programme impact pathway and accompanying indicators, which are monitored on a regular basis and published in the Office's quarterly reports.

A. Executive direction and management

Resource requirements (before recosting): $3,038,500

30.22 The Office of the Under-Secretary-General provides overall strategic planning and monitoring and ensures effective coordination of the workplan for the Office of Internal Oversight Services. The Office of the Under-Secretary-General coordinates the work of the three subprogrammes, undertakes liaison with the Board of Auditors and the Joint Inspection Unit and maintains a close working relationship with the other inspection and oversight services of the operational funds and programmes as well as with those of the United Nations system. Furthermore, it provides strict quality control over the reports of OIOS to the General Assembly, oversees resource utilization and serves as the focal point on performance management and for compliance monitoring of recommendations of the Office.

Table 30.6 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To ensure the efficient and effective implementation and management of the Office's programmes, activities and operations in accordance with the relevant legislative mandates, and to facilitate more transparency and accountability

Expected accomplishments of the Secretariat	*Indicators of achievement*		*Performance measures*		
			2016-2017	*2014-2015*	*2012-2013*
(a) Increased timeliness of submission of documentation	Increased percentage of pre-session documents submitted in accordance with the required deadline	Target	100	100	100
		Estimate		100	100
		Actual			100
(b) Continued cooperation with other oversight bodies in the United Nations	Maintenance of the number of activities carried out in collaboration with other entities [number of meetings]	Target	11	11	11
		Estimate		11	11
		Actual			12
(c) Timely recruitment and placement of staff	Reduction in the average number of days a Professional post remains vacant	Target	150	150	160
		Estimate		150	160
		Actual			165

External factors

30.23 The Office is expected to achieve its objectives and expected accomplishments on the assumption that it receives timely feedback from clients and cooperation from external parties.

Outputs

30.24 During the biennium, the following outputs will be delivered:

(a) Servicing of intergovernmental and expert bodies (regular budget): General Assembly:

(i) Substantive servicing of meetings of intergovernmental and expert bodies of the Fifth Committee (6);

(ii) Parliamentary documentation: report on the activities of the Office of Internal Oversight Services and ad hoc reports to the Assembly on specific activities of the Office (2);

(b) Conference services, administration and oversight (regular budget):

(i) Organization of and follow-up to meetings (1);

(ii) Strategic planning and initiatives (2).

30.25 The distribution of resources for executive direction and management is reflected in table 30.7 below.

Table 30.7 **Resource requirements: executive direction and management**

	Resources (thousands of United States dollars)		*Posts*	
	2014-2015	*2016-2017 (before recosting)*	*2014-2015*	*2016-2017*
Regular budget				
Post	2 806.0	2 806.0	8	8
Non-post	407.6	232.5	–	–
Total	**3 213.6**	**3 038.5**	**8**	**8**

30.26 The requirements of $3,038,500, reflecting a decrease of $175,100, comprise: (a) $2,806,000 for the continuation of eight posts (1 Under-Secretary-General, 1 Assistant Secretary-General, 1 P-5, 1 P-4, 1 P-3, 1 General Service (Principal level) and 2 General Service (Other level)); and (b) $232,500 under non-post resources. The proposed decrease of $175,100 under non-post resources relates primarily to the removal of non-recurrent costs for the acquisition of the Office of Internal Oversight Services Audit Management and Recommendation Tracking System.

B. Programme of work

30.27 The distribution of resources by subprogramme is reflected in table 30.8 below.

Table 30.8 **Resource requirements by subprogramme**

	Resources (thousands of United States dollars)		*Posts*	
	2014-2015	*2016-2017 (before recosting)*	*2014-2015*	*2016-2017*
A. Regular budget				
1. Internal audit	15 508.8	17 240.8	46	46
2. Inspection and evaluation	8 063.3	7 794.9	22	22
3. Investigations	11 175.8	10 868.0	34	33
Subtotal, A	**34 747.9**	**35 903.7**	**102**	**101**
B. Other assessed	60 255.7	61 070.2	116	128
C. Extrabudgetary	20 109.5	21 869.3	15	16
Total	**115 113.1**	**118 843.2**	**233**	**245**

Subprogramme 1 Internal audit

Resource requirements (before recosting): $17,240,800

30.28 Substantive responsibility for this subprogramme is vested in the Internal Audit Division. The subprogramme will be implemented in accordance with the strategy detailed under subprogramme 1, Internal audit, of programme 26, Internal oversight, of the biennial programme plan for the period 2016-2017 (A/69/6/Rev.1).

Table 30.9 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To improve the Organization's risk management, control and governance processes

Expected accomplishments of the Secretariat	*Indicators of achievement*		*Performance measures*		
			2016-2017	*2014-2015*	*2012-2013*
(a) Increased contribution to the decision-making process of Member States and increased ability of the Secretariat to take appropriate actions based on internal audits, which strengthen internal control and governance processes and improve risk management	(i) Increased acknowledgement and use of the Internal Audit Division's reports, including thematic reports, in the decision-making of Member States, including on internal controls, processes and risk management [number of times reports are mentioned]	Target	20	18	15
		Estimate		18	15
		Actual			14
	(ii) Increased percentage of programme managers who express satisfaction with the quality and usefulness of the Internal Audit Division's reports	Target	95	95	95
		Estimate		95	95
		Actual			95
(b) Improved levels of efficiency and effectiveness in the implementation of mandates and enhanced accountability by programme managers	(i) Increased percentage of critical audit recommendations accepted by programme managers relating to accountability, efficiency and effectiveness	Target	96	95	95
		Estimate		95	95
		Actual			100
	(ii) Increased percentage of audit recommendations implemented by programme managers	Target	75	70	95
		Estimate		70	70
		Actual			100

External factors

30.29 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that programme managers lend full support for the conduct of internal audits and accept recommendations.

Outputs

30.30 During the biennium, the following outputs will be delivered:

(a) Servicing of intergovernmental and expert bodies (regular budget/other assessed/extrabudgetary): General Assembly:

(i) Substantive servicing of the Fifth Committee (4);

(ii) Parliamentary documentation: audit reports on the basis of audits conducted (4);

(b) Conference services, administration and oversight (regular budget/other assessed/extrabudgetary):

(i) Review compliance by departments and offices with audit recommendations (8);

(ii) Produce final audit reports for programme managers (300).

30.31 The distribution of resources for subprogramme 1 is reflected in table 30.10 below.

Table 30.10 **Resource requirements: subprogramme 1**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2014-2015*	*2016-2017 (before recosting)*	*2014-2015*	*2016-2017*
Regular budget				
Post	14 214.7	14 214.7	46	46
Non-post	1 294.1	3 026.1		
Subtotal	**15 508.8**	**17 240.8**	**46**	**46**
Other assessed	37 168.4	36 935.7	89	99
Extrabudgetary	18 505.8	19 550.7	15	16
Total	**71 183.0**	**73 727.2**	**150**	**161**

30.32 The amount of $17,240,800, reflecting an increase of $1,732,000, comprises: (a) $14,214,700 for the continuation of 46 posts (1 D-2, 2 D-1, 5 P-5, 10 P-4, 10 P-3, 6 P-2, 4 General Service (Principal level) and 8 General Service (Other level)); and (b) $3,026,100 under non-post resources. The proposed increase of $1,732,000 under non-post resources is due to the proposed transfer of the Resident Audit Offices for UNAMA and UNAMI to OIOS.

30.33 The proposed transfer of the UNAMA and UNAMI Resident Auditors Offices to OIOS would centralize effective administration and provision of audit services. The Resident Audit Offices in UNAMA and UNAMI included seven positions (1 P-4, 1 P-3 and 1 National Professional Officer in UNAMA and 1 P-4, 1 P-3, 1 Field Service and 1 Local level in UNAMI), located in Kabul and in Kuwait. It is proposed that the two offices be merged into one, the Resident Audit Office in Kuwait, which would be located at a single location and would be responsible for implementing the audit risk-based workplans for UNAMA, UNAMI and the Kuwait Joint Support Office.

30.34 To ensure the effective functioning of the Resident Audit Office, it is proposed that the P-4 position be upgraded to P-5 for the Chief Resident Auditor, who will be responsible for managing the audit coverage for UNAMA, UNAMI and the Kuwait Joint Support Office. It is further proposed that the National Professional Officer position located in Kabul be abolished. The proposed changes are cost neutral.

30.35 Similar to the support provided by peacekeeping missions to oversight activities, the operational support to the Resident Auditors, which will continue to be provided by UNAMI and UNAMA, will include facilities and assistance, that is, office space, vehicle(s), computer equipment, office supplies, Internet access, telephone and other communication facilities with international access.

30.36 The subprogramme is supported by projected other assessed contributions of $36,935,700 that would provide for 99 posts (77 Professional, 4 General Service, 14 Field Service and 4 Local level) and extrabudgetary resources totalling $19,550,700 that would provide for 16 posts (10 Professional, 4 General Service and 2 Local level). The resources would support audit activities relating to UNEP, UN-Habitat, OHCHR, the International Trade Centre, the International Tribunal for the Former Yugoslavia and the support account for peacekeeping operations. The projected increase of $812,200 over the level of resources estimated for the biennium 2014-2015 relates primarily to increased post costs under UNHCR, support coordination for humanitarian affairs and the support account for peacekeeping operations, offset in part by the discontinuation of posts for the capital master plan project, which will be completed in June 2015.

Subprogramme 2
Inspection and evaluation

Resource requirements (before recosting): $7,794,900

30.37 Substantive responsibility for this subprogramme is vested in the Inspection and Evaluation Division. The subprogramme will be implemented in accordance with the strategy detailed under subprogramme 2, Inspection and evaluation, of programme 26, Internal oversight, of the biennial programme plan for the period 2016-2017 (A/69/6/Rev.1).

Table 30.11 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To strengthen accountability, learning, efficiency, effectiveness and impact in the implementation of programmes and the relevance of administrative procedures and to assess whether the activities correspond to the mandates

Expected accomplishments of the Secretariat	*Indicators of achievement*	*Performance measures*	*2016-2017*	*2014-2015*	*2012-2013*
(a) Increased contribution to the decision-making processes of Member States and increased ability of the Secretariat to take appropriate actions based on inspections and evaluations by the Office of Internal Oversight Services that assess the efficiency and effectiveness of programmes, thematic issues and self-evaluation capacities, the relevance of administrative procedures and whether the activities correspond to the mandates	(i) Increased percentage of programmes and thematic inspections and evaluations that have been used by Member States to inform decision-making on efficiency and effectiveness in the implementation of programmes and the relevance of administrative procedures and whether the activities correspond to the mandates	Target	70	60	50
		Estimate		60	59.2
		Actual			52
	(ii) Increased number of programmes evaluated and inspected	Target	9	7	5
		Estimate		7	5
		Actual			3

External factors

30.38 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that programme managers will lend full support to the conduct of inspections and evaluations, accept and ensure full support for the implementation of recommendations and are open to advice and guidance provided through self-evaluations.

Outputs

30.39 During the biennium, the following outputs will be delivered:

(a) Servicing of intergovernmental and expert bodies (regular budget):

(i) General Assembly: substantive servicing of meetings, including those of the Fifth Committee, on evaluation issues (14);

(ii) Committee for Programme and Coordination:

a. Substantive servicing of meetings of other intergovernmental and expert committees directly concerned with each programme evaluated (14); and substantive servicing of the Committee for Programme and Coordination (10);

b. Parliamentary documentation: biennial report on strengthening the role of evaluation (1); in-depth evaluation reports (6); thematic evaluation reports on topics to be decided by the Committee for Programme and Coordination (1); and triennial review (3);

(b) Conference services, administration and oversight (regular budget):

(i) Inspections: inspection reports (5); input to the annual report of OIOS (1); monitoring the implementation of recommendations resulting from inspections on the status of implementation (1); support to the Inter-Agency Network on Women and Gender Equality(1);

(ii) Evaluations: input to the annual report of OIOS (1); in-depth evaluations (2); review of compliance by departments and offices with approved evaluation recommendations (2); support for the United Nations Evaluation Group (1); client-requested evaluations (2); methodological assistance and guidance to programme managers on self-evaluation (1).

30.40 The distribution of resources for subprogramme 2 is reflected in table 30.12 below.

Table 30.12 **Resource requirements: subprogramme 2**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2014-2015*	*2016-2017 (before recosting)*	*2014-2015*	*2016-2017*
Regular budget				
Post	6 590.8	6 590.8	22	22
Non-post	1 472.5	1 204.1	–	–
Subtotal	**8 063.3**	**7 794.9**	**22**	**22**
Other assessed	1 897.0	2 553.4	3	5
Extrabudgetary	–	–	–	–
Total	**9 960.3**	**10 348.3**	**25**	**27**

30.41 The requirement of $7,794,900, reflecting a decrease of $268,400, comprises: (a) $6,590,800 for the continuation of 22 posts (1 D-2, 3 P-5, 5 P-4, 4 P-3, 5 P-2, and 4 General Service (Other level)); and (b) $1,204,100 under non-post resources. The proposed reduction of $268,400 under non-post resources relates primarily to the removal of the non-recurrent provision of general temporary assistance to cover transitional costs for the D-1 Deputy Director during the biennium 2014-2015 and proposed reductions under travel of staff which take into account the anticipated impact of the new standards of accommodation for air travel and are in line with General Assembly resolution 69/264.

30.42 The subprogramme is supported by projected other assessed contributions of $2,553,400 that provide for five Professional posts for conducting inspection and evaluation activities in support of peacekeeping operations. The projected increase of $656,400 over the level of resources estimated for the biennium 2014-2015 relates primarily to the reassignment of posts from the Internal Audit and Investigations Divisions to Inspection and Evaluation, as reflected in the Secretary-General's report on the budget for the support account for peacekeeping operations for the period from 1 July 2015 to 30 June 2016 (A/69/750).

Subprogramme 3
Investigations

Resource requirements (before recosting): $10,868,000

30.43 Substantive responsibility for this subprogramme is vested in the Investigations Division. The subprogramme will be implemented in accordance with the strategy detailed under subprogramme 3, Investigations, of programme 26, Internal oversight, of the biennial programme plan for the period 2016-2017 (A/69/6/Rev.1).

Table 30.13 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To enhance accountability through investigations of possible violations of rules or regulations, mismanagement, misconduct, waste of resources or abuse of authority

Expected accomplishments of the Secretariat	*Indicators of achievement*		*Performance measures*		
			2016-2017	*2014-2015*	*2012-2013*
(a) Improved quality and timeliness of investigations to enable effective action to be taken in relation to misconduct	(i) Increased percentage of closure and investigation reports[a] that meet timeline targets	Target	100	100	70
		Estimate		100	80
		Actual			70
	(ii) Increased percentage of closure and investigation reports for which processes for applying corrective measures commence within 12 months [percentage]	Target	100	100	–
		Estimate		86	80
		Actual			–
(b) Increased awareness of United Nations personnel, including programme managers and others, to prevent or respond appropriately to misconduct	(i) Increased number of United Nations personnel responsible for investigations or investigation tasks who receive investigation training	Target	100	100	100
		Estimate		100	80
		Actual			100
	(ii) Increased number of overall awareness-raising activities aimed at informing United Nations personnel about the consequences of misconduct and the related mechanisms	Target	8	4	–
		Estimate		4	2
		Actual			–
	(iii) Increased percentage of cases reported to the Office by United Nations personnel	Target	25	80	–
		Estimate		50	50
		Actual			–

[a] An investigation report is a report in which misconduct has been substantiated. If misconduct is not substantiated, a closure report is issued rather than an investigation report.

External factors

30.44 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that external parties will cooperate in investigations.

Outputs

30.45 During the biennium, the following outputs will be delivered:

(a) Servicing of intergovernmental and expert bodies (regular budget): General Assembly: substantive servicing of the Fifth Committee (4);

(b) Conference services, administration and oversight (regular budget/extrabudgetary): assessment of the potential for fraud and other violations within programme areas through the analysis of systems of control in high-risk operations as well as offices away from Headquarters (1); provision of assistance and advice on prevention of fraud and other acts of misconduct as well as waste of resources, abuse of authority and mismanagement (1); provision of assistance and expertise for programme managers and for the separately administered funds and programmes and investigations units of other international agencies to meet their investigations needs (1); continuing improvements in the confidential reporting facility as instituted under administrative instruction ST/AI/397 (1); investigative oversight services relating to functions performed by United Nations staff in connection with missions established by the Security Council (1); management of a conservatively estimated 200 additional cases of theft, embezzlement, smuggling, bribery and other forms of misconduct as well as waste of resources, abuse of authority and mismanagement (1).

30.46 The distribution of resources for subprogramme 3 is reflected in table 30.14 below.

Table 30.14 **Resource requirements: subprogramme 3**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2014-2015*	*2016-2017 (before recosting)*	*2014-2015*	*2016-2017*
Regular budget				
Post	10 162.4	9 826.9	34	33
Non-post	1 013.4	1 041.1	–	–
Subtotal	**11 175.8**	**10 868.0**	**34**	**33**
Other assessed	21 190.3	21 581.1	24	24
Extrabudgetary	1 603.7	2 318.6	–	–
Total	**33 969.8**	**34 767.7**	**58**	**57**

30.47 The requirement of $10,868,000, reflecting a decrease of $307,800, comprises: (a) $9,826,900 for the continuation of 33 posts (1 D-2, 1 D-1, 3 P-5, 11 P-4, 6 P-3, 3 P-2, 2 General Service (Principal level), 5 General Service (Other level) and 1 General Service (Local level)); and (b) non-post resources of $1,041,100. The proposed decrease of $335,500 under posts relates to (a) the abolishment of one P-3 Investigator post in New York in line with General Assembly resolution 69/264; (b) the proposed redeployments of one P-5 post from Vienna to New York and one P-4 post from New York to Nairobi to strengthen the Proactive Risk Unit in New York and the Nairobi Investigations Office; and (c) the proposed establishment of two new P-4 posts, for a Forensics Auditor in Nairobi and a Training Officer in Vienna, the costs of which are offset by the proposed abolition of two P-4 Investigations Officer posts in New York and Vienna.

30.48 In accordance with its mandate, the Office of Internal Oversight Services created a Proactive Risk Unit. The primary role of the Unit is to assess and analyse the potential for fraud and other violations within programme areas through the analysis of control systems in high-risk operations at headquarters and non-headquarters duty stations. Based on the outcome of its analyses, the Unit would make recommendations for corrective action to minimize the risk that such violations will be committed in the future. Accordingly, it is proposed that a P-5 Chief Investigator post be redeployed from Vienna to New York to head the Unit, which would comprise two posts in New

York, a P-4 Investigations Officer and a P-2 Associate Investigations Officer. To support the Unit in Nairobi, it is proposed that a P-4 Forensics Auditor post be established. To offset the costs of this new post, it is proposed that a P-4 Investigations Officer post in New York be abolished.

30.49 The P-4 Forensic Auditor would develop forensic audit plans on the basis of fraud risk assessments that identify relevant fraud risk factors and potential fraud schemes in the regions where significant fraud cases have been conducted recently; conduct forensic audits to obtain credible evidence on the occurrence of any fraud schemes; prepare clear, concise and cohesive forensic audit reports; provide expert witness evidence at judicial proceedings; assist in developing and implementing systems to monitor and report on the implementation of the Unit's workplan; and identify/develop training needs and programmes with respect to auditing approaches and techniques for the forensic audit programmes. The P-4 Forensic Auditor in Nairobi would report to the Chief of the Proactive Risk Unit in New York.

30.50 To strengthen the investigations capacity in Nairobi, it is proposed that one P-4 Investigations Officer post be redeployed from New York to Nairobi to conduct research and analyse cases across countries and regions over different periods of time to identify patterns, trends and problem clusters, in order to better recognize the risks of the Organization, how the risks have changed over time and how to mitigate such risks. The P-4 Investigations Officer would also provide tactical intelligence support to investigation teams, particularly in more complex cases, and would report to the Chief Investigations Officer in Nairobi.

30.51 The proposal also reflects the Division's plan to strengthen its investigations training programme in line with General Assembly resolution 59/287, which in which the Assembly requested an increase in basic investigation training, as appropriate, for the handling of minor forms of misconduct. Taking into account lessons learned so far from the implementation of its training programme and the report of the Internal Justice Council, in which the Council notes that the United Nations Dispute Tribunal "has mandated that disciplinary penalties must be justified by 'clear and convincing' evidence and this standard has therefore to be met by an investigation if it is to be an effective prelude to disciplinary action or to clear a staff member wrongly suspected of misconduct" (A/69/205, para. 197), the Office has determined that all parties who conduct investigations need to engage in comprehensive training prior to conducting an investigation. Accordingly, it is proposed to establish a P-4 Training Officer post in the Vienna Investigations Office. To offset the costs of this new post, it is proposed to abolish a P-4 Investigations Officer post in the Vienna Investigations Office.

30.52 Specifically, the Training Officer will: (a) design, develop, implement and evaluate learning; (b) contribute to the implementation of all aspects of training specific to the Investigations Division of the Office of Internal Oversight Services; (c) participate in and contribute to training needs analysis and surveys to determine appropriate learning and development strategies/solutions; (d) facilitate assigned training programmes, conducting retreats and workshops, including train the trainer programmes, and use assessment instruments; (e) assist in planning and coordinating the annual training calendar, preparing training budget submissions and allocations of training funds; (f) assist in providing administrative and substantive support required for the delivery of training workshops, observe these workshops, compile course evaluations, summarize findings and, based on participants' evaluations and observations, recommend changes to the programme; (g) provide relevant background materials and statistics on training activities for inclusion in reports; (h) contribute to the planning, design, production, review and dissemination of relevant training handbooks and audiovisual materials and promote online learning and other alternative methods for the delivery of learning; and (i) schedule training programmes and supervise maintenance of the database of staff participation.

30.53 The Training Officer will also liaise with the Department of Peacekeeping Operations, the Department of Field Support, the Department of Security and Safety and the Office of Human Resources Management to: (a) identify potential needs for new investigative training policies, standards or initiatives and identify lessons learned or other elements to be reflected in the development of investigative training for investigators, including investigators at multiple duty stations, at regular intervals; (b) manage the global investigative training needs assessment cycle, from design through analysis of data, presentation of recommendations and follow-up; and (c) develop and implement appropriate guidance and systems for monitoring and evaluating investigative training, including application of the return on investment approach to training evaluation.

30.54 The proposed increase of $27,700 under non-post resources relates primarily to the increase of general temporary assistance ($137,000) to ensure continuity of investigation services, particularly during peak workload periods and taking into account the proposed abolishment of the P-3 post. The increase is partially offset by decreased requirements under travel of staff that take into account the newly approved standards of accommodation for air travel, and the removal of non-recurrent requirements for the acquisition of the case management system.

30.55 The subprogramme is supported by other assessed resources totalling $21,581,100 and extrabudgetary resources of $2,318,600. The resources would provide for 24 posts (17 Professional, 1 General Service (Principal level), 3 General Service (Other level), 2 Local level and 1 Field Service) and non-post resources that will be used for investigation activities related to the United Nations funds and programmes and peacekeeping operations. The projected increase of $1,105,700 over the level of resources estimated for the biennium 2014-2015 relates primarily to the increased contribution of funds under extrabudgetary resources for the enhancement of the professional capacity in investigating and monitoring fraud.

C. Programme support

Resource requirements (before recosting): $2,540,400

30.56 Responsibility for providing backstopping support for the work of the internal oversight programme is vested in the Executive Office.

30.57 During the biennium, the following outputs will be delivered:

(a) Administrative support services:

(i) Provision of advice to senior managers of the Office of Internal Oversight Services on administrative, financial, personnel and budgetary matters (1);

(ii) Administration of the Office of Internal Oversight Services staff and financial resources located at Headquarters, Geneva, Vienna, Nairobi and other duty stations, including the various peacekeeping missions and the International Tribunal for the Former Yugoslavia, under the delegation of authority granted by the Secretary-General (see ST/AI/401 and ST/AI/2003/4) and in accordance with the regulations and rules of the United Nations (1).

30.58 The distribution of resources for programme support is reflected in table 30.15 below.

Table 30.15 **Resource requirements: programme support**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2014-2015*	*2016-2017 (before recosting)*	*2014-2015*	*2016-2017*
Regular budget				
Post	1 934.7	1 770.0	8	7
Non-post	735.9	770.4	–	–
Subtotal	**2 670.6**	**2 540.4**	**8**	**7**
Other assessed	1 659.8	1 446.8	4	4
Extrabudgetary	–	–	–	–
Total	**4 330.4**	**3 987.2**	**12**	**11**

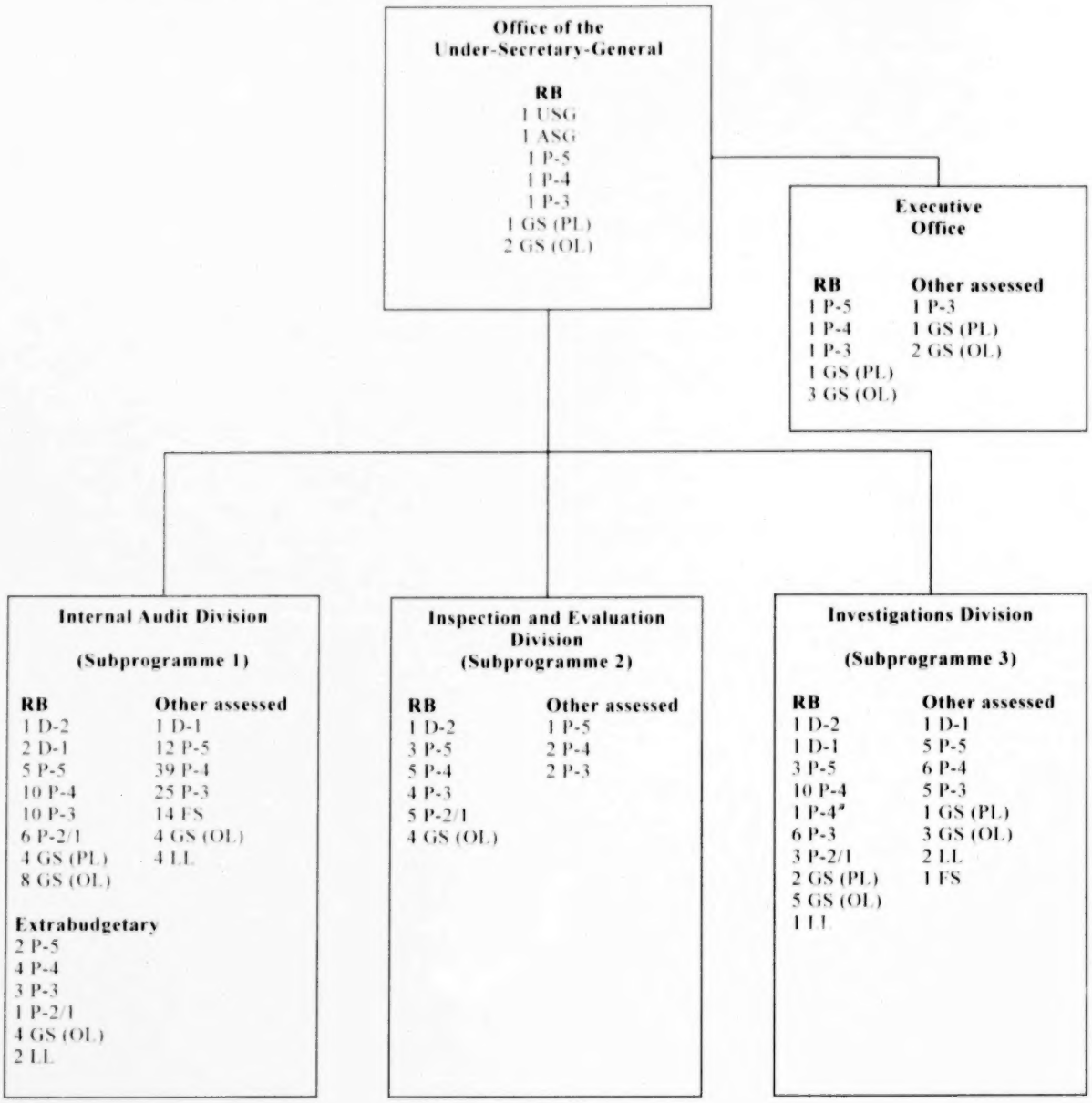
30.59 The requirements of $2,540,400, reflecting a decrease of $130,200, comprise: (a) $1,770,000 for the continuation of seven posts (1 P-5, 1 P-4, 1 P-3, 1 General Service (Principal level) and 3 General Service (Other level)); and (b) non-post resources of $770,400. The proposed decrease under post resources relates to the abolishment of one Administrative Assistant post (General Service (Other level)), in line with General Assembly resolution 69/264.

30.60 The proposed increase of $34,500 under non-post resources relates primarily to the increase of general temporary assistance ($84,800) to ensure continuity of support services to the Office and its clients, particularly during peak workload periods and taking into account the proposed abolition of one General Service (Other level) post. The proposed increase is offset in part by reduced requirements for contractual services.

30.61 The subprogramme is supported by other assessed resources estimated at $1,446,800, including four posts (1 Professional, 1 General Service (Principal level), and 2 General Service (Other level)) that will provide backstopping support for the work of the internal oversight programme for activities related to peacekeeping operations. The projected decrease of $213,000 from the level of resources estimated for the biennium 2014-2015 relates primarily to the decreased information technology costs under the support account for peacekeeping operations.

Annex I

Organizational structure and post distribution for the biennium 2016-2017



[a] New post.

Annex II

Summary of follow-up action taken to implement relevant recommendations of the oversight bodies

Brief description of the recommendation	*Action taken to implement the recommendation*
Advisory Committee on Administrative and Budgetary Questions (A/68/7)	
In view of the approval by the General Assembly of the post of Assistant Secretary-General in the biennium 2012-2013, and the proposed abolishments of senior posts in the Office of Internal Oversight Services, the Advisory Committee recommends that the Office be requested to keep its new management structure under close review to ensure adequate coordination of the work of the three divisions (para. IX.30).	The Office of Internal Oversight Services has carefully reviewed its management structure and made changes to ensure effective coordination and implementation of its workplan The Under-Secretary-General and the Assistant Secretary-General work jointly on strategic matters, day-to-day operational matters and cross-functional issues, including liaison activities with external inspection and oversight bodies. The Under-Secretary-General directly oversees the work of subprogrammes 2 and 3, while the Assistant Secretary-General oversees the work of subprogramme 1 and cross-functional issues. These arrangements have not created silos, but have allowed the Office of the Under-Secretary-General to provide effective coordination and direction to all 3 subprogrammes.
In line with its previous recommendations, the Advisory Committee endorses the recommendation of the Independent Audit Advisory Committee that the Office of Internal Oversight Services enhance its risk assessment capacity and reassess its workplans to reduce the evaluation cycle in accordance with the provisions of General Assembly resolution 65/244 (para. IX.29).	The Inspection and Evaluation Division has continued to refine its risk assessment methodology, integrating the Internal Audit Division's risk information as well as the Division's monitoring and evaluation scorecard information into its risk ranking model. In terms of reducing the evaluation cycle, the Office of Internal Oversight Services plans to review and consider transferring evaluation oversight of management and administrative programmes to the Internal Audit Division for performance audits and also to develop methodology for inspection of results and monitoring and evaluation capacity for smaller Secretariat programmes, thereby reducing the evaluation workload as well as, in effect, reducing the evaluation cycle.
The Advisory Committee notes with concern the significant delays in the procurement of the case management system for investigations, and it expects that the system will be successfully procured in the biennium 2014-15 and will be shared among interested departments (para. IX.27).	The new case management system (goCase) has been procured and is currently being implemented for use by the end of 2015.

Brief description of the recommendation	*Action taken to implement the recommendation*
The Advisory Committee has expressed its concern regarding the length of time required to process disciplinary cases, and it trusts that the acquisition of transcription services will expedite the investigation process and will enhance productivity in the Division (para. IX.31).	The Investigations Division acquired transcription services in the second quarter of 2014 and is working with the vendor to ensure quality control standards. The acquisition of transcription services represents one component of a broader initiative on the part of the Division to streamline and strengthen investigations reporting and to expedite the process.
The Advisory Committee recommends that the Secretary-General be requested to explore the possibility of enabling all United Nations oversight bodies to operate with a single, web-based platform for the tracking of recommendations (para. IX. 25).	The Office of Internal Oversight Services did explore the possibility of using the Joint Inspection Unit system, including undertaking a field visit to the Unit. However, the Unit's stand-alone system for recommendations could not meet the broader requirement of the Office's system, which integrates recommendation monitoring with audit management so as to achieve maximum efficiency. The Joint Inspection Unit system could therefore not be considered further.
Report of the Board of Auditors (A/65/5 (Vol. I), chap. II)	
The Board recommends that the Office of Internal Oversight Services expedite the completion of its risk assessments of all the entities over which it has authority (para. 454).	The Internal Audit Division has introduced a process of updating risk assessment for all its clients on an annual basis. The recommendation has been implemented.
The Board recommends that the Office of Internal Oversight Services further increase its completion rate of audit assignments, inter alia, by reducing the rate of vacancy of its posts (para. 456).	The Internal Audit Division has reduced its vacancy level, which is currently stable at 15 per cent. The Division has also introduced new internal reporting and monitoring processes to provide great real-time visibility to Internal Audit Division management of progress, enabling management to take action if it appears unlikely that audit completion targets will be met.

Annex III

Outputs produced in the biennium 2014-2015 not to be delivered in 2016-2017

A/68/6 (Sect. 30), paragraph	Output	Quantity	Reason for discontinuation
Para. 30.48	Servicing of the Office of Internal Oversight Services review body	1	The mandate of the Office of Internal Oversight Services review body expired. All recruitment processes of the Office are now reviewed by the relevant central review body from the Office of Human Resources Management.
Total		**1**	